

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1807 & 1828

Title: 1807. ~~Process for Reviewing Local Tax Reallocation Inquiries~~
[Proposed] 1807. Petitions for Reallocation of Local Tax
1828. ~~Process for Reviewing Transactions and Use Tax Distribution Inquiries~~
[Proposed] 1828. Petitions for Distribution or Redistribution of Transaction and Use Tax

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Proposed amendments to Regulations 1807 and 1828 would streamline the appeals process by eliminating two unneeded levels of review. The proposed revisions would also notify a jurisdiction of a decision that substantially affects it and allow that jurisdiction to also appeal to the next level within the same administrative proceeding. Thus, under the proposed regulations, there would be three levels of review: by Allocation Group, by Appeals Division and by Board Members.

History of Proposed Regulation:

September 10, 2008	Estimated effective date
June 27, 2008	Regulation submitted to OAL for approval
May 28, 2008	Board adopted amendments to regulation (vote 5-0)
May 28, 2008	Public hearing
April 28, 2008	45-day public comment period ends
March 14, 2008	OAL publication date; 45-day public comment period begins; IP mailing
March 4, 2008	Notice to OAL
January 31, 2008	BTC Board Authorized Publication (vote 5-0)
December 10, 2007	Last day for IP to respond to Second Discussion Paper
November 27, 2007	Second IP meeting
November 16, 2007	Second Discussion Paper mailing
October 26, 2007	Last day for IP to respond to Initial Discussion Paper
October 10, 2007	First Interested Parties (IP) meeting

Sponsor: NA

Support: NA

Oppose: NA